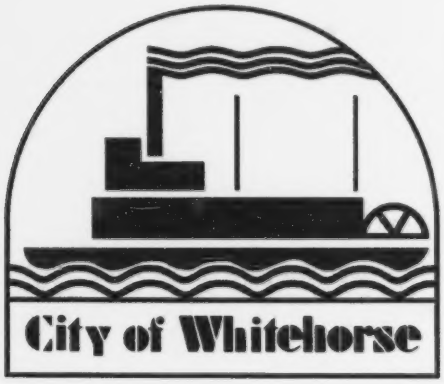
THE CITY OF
WHITEHORSE



ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2009

Canadian Award for Financial Reporting

Presented to

The City of Whitehorse
Yukon Territory

For its Annual
Financial Report
for the Year Ended

December 31, 2008

A Canadian Award for Financial Reporting
is presented by the Government Finance Officers
Association of the United States and Canada
to government units whose annual financial reports
achieve the highest program standards for Canadian
Government accounting and financial reporting.

President

Executive Director

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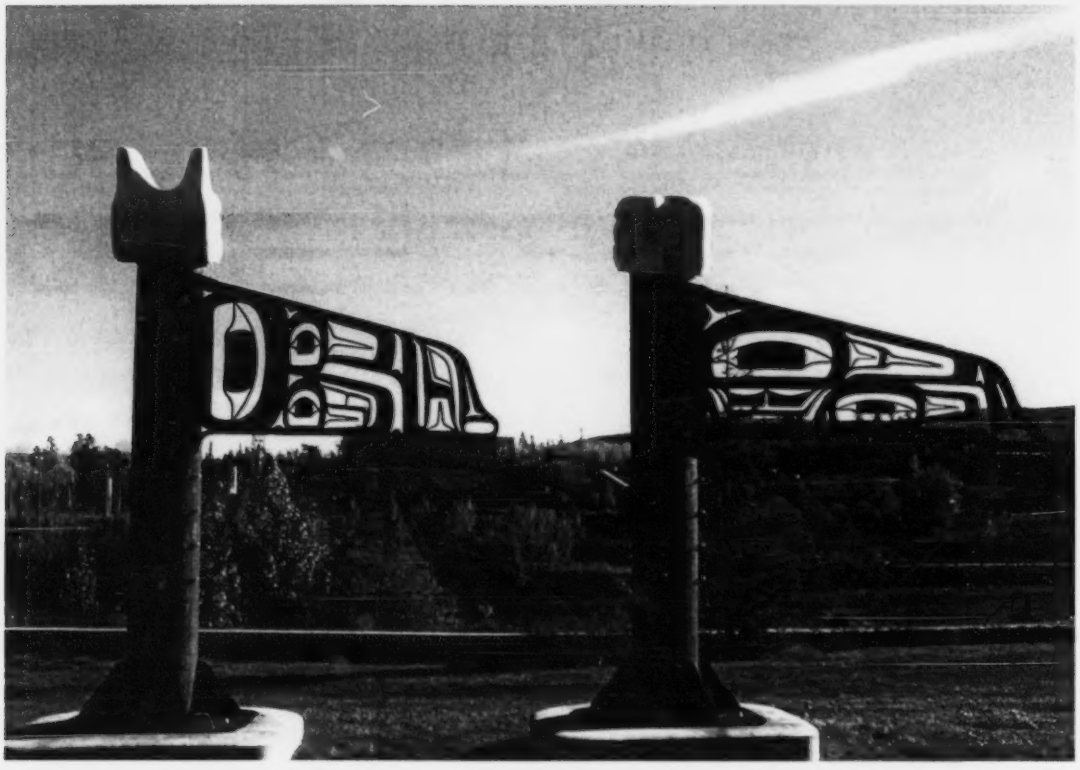


INTRODUCTORY SECTION

WHITEHORSE HISTORY

One hundred years ago, reckless adventurers fought their way down the Yukon River by boat on their voyage to the goldfields. Many struggled through the choppy and treacherous waters of Miles Canyon and the White Horse Rapids on the "Trail of 98".

Whitehorse is named after the historic rapids, which resembled the flowing manes of charging white horses. The White Horse Rapids became known as the greatest peril on the Trail of '98. The construction of the Whitehorse hydroelectric dam in 1958 tamed Miles Canyon and has replaced the once foaming White Horse Rapids with Schwatka Lake reservoir.

In 1897, two entrepreneurs capitalized on the obstacles presented by the Canyon and the Rapids by building tramways on either side of the river. For a fee, their horse-drawn tram cars carried goods and small boats around the rapids on log rails. A tent town called Canyon City appeared at the head of the tramway on the east bank. A roadhouse and saloon provided lodging and refreshments to the tens of thousands of gold seekers on their way to the Klondike. Before the Gold Rush, this area was a First Nations' campsite. In 1900, construction of the White Pass & Yukon railway from Skagway to a point past the rapids was completed and Whitehorse came into being at its railhead.

For years, Whitehorse continued its role connecting rail service with riverboat traffic to Dawson. In 1920, the first plane landed. In 1942, thousands of American Army personnel arrived to build the Alaska Highway. In a record breaking 8 months and 23 days, 1534 miles of highway were laid down. The boom ceased by the end of the war, but Whitehorse had become an important centre of communications and transportation. Whitehorse was incorporated as a City in 1950 and in 1953 the capital of the Yukon was transferred from Dawson City to Whitehorse.

The Gold Rush has come and gone but much of the area's proud history remains. One highlight is the S.S. Klondike, a preserved sternwheeler boat that originally ferried both goods and people along the Yukon River. The City's remote location doesn't stop the hundreds of tourists that visit each year, primarily during the summer months when 24-hour sunlight warms the typically cold weather.

Message from the Mayor

On behalf of City Council, it is my pleasure to present to you the City of Whitehorse's 2009 Annual Report. The City had a very busy year in 2009 with many accomplishments of which to be proud.

Once again, our budgets were balanced and our Finance Department was recognized for its excellence in financial reporting by the Government Finance Officers Association.

In 2009 we had an election that saw two new members of our community, Councillor Ranj Pillai and Councillor Betty Irwin, elected to Council.

In 2009, we also launched our Official Community Plan (OCP) review process. Our OCP review was a visioning process that we undertook with our residents that helped us set the vision for how our City moves forward for years to come.

Our Planning Department was very busy finalizing the development and sale of portions of new sections of the Takhini North subdivision. This sustainable development project will provide new homes in the heart of our City and ensure that the families who live there have access to schools and transit, as well as the Canada Games Centre.

All new homes will now be built to better standards thanks to the City's new Building and Plumbing Bylaw that was adopted in 2009. This new bylaw will require greener construction and will result in less fossil fuel consumption in our community.

In a further sustainable initiative, the City also launched its new garbage and compost cart program. This program provided many urban residents in our City with new carts and the ability increase composting. It also meant less waste going into our landfill and that residents using this new program no longer have to use plastic garbage bags.

The City also continued with its development of underground wells in the Riverdale area which allowed us to move our drinking water supply away from Schwatka Lake.

Finally, the City held an Economic Development Charrette in 2009 where we learned how we can better assist our business community with its economic development efforts.

These are only a few of the exciting things the City has been able to accomplish. I encourage you to look through the pages of this report to learn what the City is doing and how it is putting your tax dollars to work on behalf of you, the citizen.

Sincerely,

Bev Buckway
Mayor, City of Whitehorse

LETTER FROM THE CITY MANAGER

CITY OF WHITEHORSE
2009 ANNUAL REPORT

January 30, 2009

Mayor and Council
City of Whitehorse
2121 Second Avenue
Whitehorse, Yukon Y1A 1C2

It is my pleasure to present members of City Council with the 2009 Annual Report. The City of Whitehorse is a comprehensive and dynamic organization. Directed by Council, the City operates a number of departments for our citizens and provides a wide variety of services. All of these departments must operate our programs and services within approved budgets. The details of those operations and the use of taxpayer resources are outlined in the following pages.

Separated into two divisions, the City strives to ensure that all of the programs and services enjoyed by our residents are carefully managed. All of those operations are the ultimate responsibility of the City Manager who ensures that the direction of the City's elected officials is carried out.

Our Administrative Services Division is responsible for Bylaw Services, Finance, Information Systems, Maintenance and Safety Services, and Tourism and Economic Development. Together, these departments ensure that the City has adequate animal control, parking enforcement, financial management systems, and building and vehicle maintenance to keep our City running smoothly.

Our Operations Division houses a number of departments, including Engineering and Environment, the Fire Department, Planning and Development Services, Parks and Recreation, Public Works, and Transit. From roads and garbage collection to the development of new housing options and children's programs, these departments provide many of the programs and services that our residents expect and enjoy.

On behalf of City staff I would like to thank Council for their thoughtful direction and our residents for their valuable input in 2009. We look forward to another year of serving our citizens in 2010.

Sincerely,

Dennis Shewfelt, MCIP
City Manager

TREASURER'S REPORT

In accordance with the *Municipal Act*, the City of Whitehorse prepares annual financial statements that consolidate all of the operations for which the City is responsible. The Consolidated Financial Statements show the state of the City's finances at the end of each year.

The financial statements are prepared by administration in accordance with Generally Accepted Accounting Principles (GAAP) as set out by the Canadian Institute of Chartered Accountant's Public Sector Accounting Board (PSAB). To ensure that the statements are in compliance, they are subjected to external audit by an independent auditor.

The Consolidated Financial Statements encompass the following individual statements:

1. **Consolidated Statement of Financial Position** – provides a summary of the City's financial and physical assets and liabilities.
2. **Consolidated Statement of Operations** – provides a summary of funds raised by the City and the use of such funds during the year.
3. **Consolidated Statement of Changes in Net Financial Assets** – shows how the changes in physical assets occurred through the purchase and disposition of physical assets.
4. **Consolidated Statement of Cash Flows** –summarizes how the City's cash position changed during the year by highlighting the sources and uses of cash.
5. **Statement of Financial Activities – by Segment** – This schedule is now required by the PSAB on the hypothesis that previously reported financial municipal information was aggregated at such a high level over such a broad range of activities and services that it was not as meaningful as realizable. Therefore, PSAB sees value in now providing more specific information on the municipality's key segments (activities). Note: there is a separate statement for 2009 and the comparative statement for 2008.

Also included are Notes to the Financial Statements which are an integral part of the statements and provide further detail about the City's financial results.

2009 Highlights

Council adopted an operating and capital budget for 2009 totalling $88,296,870. Throughout the year, a series of Council approved amendments were made totalling $10,002,131 for a new total of $98,299,001. The budget increases are mainly attributable to $7.9 million for re-budget requests to carry over funds from 2008 to 2009, $1.8 million funded from Gas Tax and Transit Equipment Reserve to fund the purchase of 4 new transit buses and $313,000 for Accessible Lifts at City Hall and Mount McIntyre.

The City's Auditors have completed their review of the statements, schedules, and notes. They confirm that these statements present fairly the financial position of the City of Whitehorse as at December 31, 2009, with a qualification on the land portion of our tangible capital assets and accumulated surplus.

On January 1, 2009, the City was required by the Public Sector Accounting Board (PSAB) to adopt revised Public Sector Accounting Standards: Section 1000 – Financial Statement Concepts, Section 1100 – Financial Statement Objectives, Section 1200 – Financial Statement Presentation and Section 3150 – Tangible Capital Assets. As a result of the adoption, the presentation of the financial statements changed from prior years. The standards require the recognition of all non-financial assets including tangible capital assets, prepaid expenses and inventories of supplies as assets in the financial statements. In addition, revenue from contributed assets, and amortization on tangible capital assets was recorded in the statement of operations.

The requirements of PSAB 3150 represented a major undertaking for municipalities across Canada, and while City of Whitehorse staff were able to fulfil most of the requirements, we were not able to complete a full inventory and valuation of our land holdings for inclusion in the 2009 statements. The Planning department has already begun the process of reviewing land parcels and working with outside agencies and the Finance Department to ensure we fully capture land values for our 2010 year-end financial reports.

The 2009 general surplus totals $20,783 comprised of a surplus of $127,809 from the Water and Sewer Fund (note 14) and a General Fund deficit of $107,026.

Analysis

The Consolidated Statement of Financial Position shows the City has increased our Balance Sheet position at the end of 2009 by $26,702,163 with a new accumulated surplus of $358,058,554. This occurs as a result of increased financial assets of $1,497,994 increased liabilities of $$4,322,434 and increased non-financial assets of $29,526,603.

	2009	2008	Change
Financial Assets	$ 23,680,559	$ 22,182,565	$ 1,497,994
Liabilities	16,332,779	12,010,345	$ 4,322,434
Net financial assets	7,347,780	10,172,220	$ (2,824,440)
Non-financial assets	350,710,774	321,184,171	$ 29,526,603
Accumulated surplus	$ 358,058,554	$ 331,356,391	$ 26,702,163

The accumulated surplus of $358,058,554 is further explained in Note 3, with a breakdown of reserves, tangible capital asset investment and general surplus as follows:

Total Reserves	$ 14,276,834
Surplus	
Invested in tangible capital assets	350,041,942
Long-term liabilities	(6,281,005)
Net investment in tangible capital assets	343,760,937
General surplus	20,783
Accumulated surplus	$ 358,058,554

This clearly shows that while our reserves still hold over $14 million, the bulk of the City of Whitehorse's accumulated surplus is held in tangible capital assets.

Operating Surplus:

One of the results of the new Public Sector Accounting rules is that a greater emphasis is placed on the Consolidated Statement of Financial Position (Statement 1) or balance sheet to which shows the long-term fiscal health of the municipality, as opposed to the operating statement or more short-term perspective. For this reason, operating surplus is not specifically highlighted as its own statement, but rather is now derived through changes in balance sheet accounts or as shown in Note 3 of the financial statements (summarized above).

Significant trends

Revenues	Average Annual Change	2009	2008	2007	2006	2005
Property taxes	6.24%	$24,645,547	$23,119,023	$21,397,310	$20,006,403	$19,353,947
User fees	9.56%	11,377,280	9,932,743	9,321,511	9,026,316	7,927,755
Other	11.41%	5,498,174	4,536,803	2,986,067	3,805,240	4,046,592
Total		$41,521,001	$37,588,569	$33,704,888	$32,837,959	$31,328,294

Financial Position	Average Annual Change	2009*	2008*	2007	2006	2005
Financial Assets	-1.50%	$23,680,559	$22,182,565	$23,146,912	$26,238,207	$25,430,029
Liabilities	11.76%	16,332,779	12,010,345	11,827,529	9,776,782	11,044,842
Net Financial Assets		$ 7,347,780	$10,172,220	$11,319,383	$16,461,425	$14,385,187

* 2008 & 2009 restated to match PSAB regulations

Additional information on the City's obligations can be found in the notes to the financial statements. The City has a Debt Management policy which establishes conditions for the use of debt, creates procedures that define the level of debt to be included in rates and minimize the City's debt servicing costs.

Reserves	Average Annual Change	2009	2008	2007	2006	2005
	-7.04%	$14,276,834	$15,575,785	$17,674,048	$20,812,321	$19,429,557

The City's reserves are used to fund a portion of the City's capital program and occasionally stabilize minor expenditure and revenue variances from one year to the next.

Summary

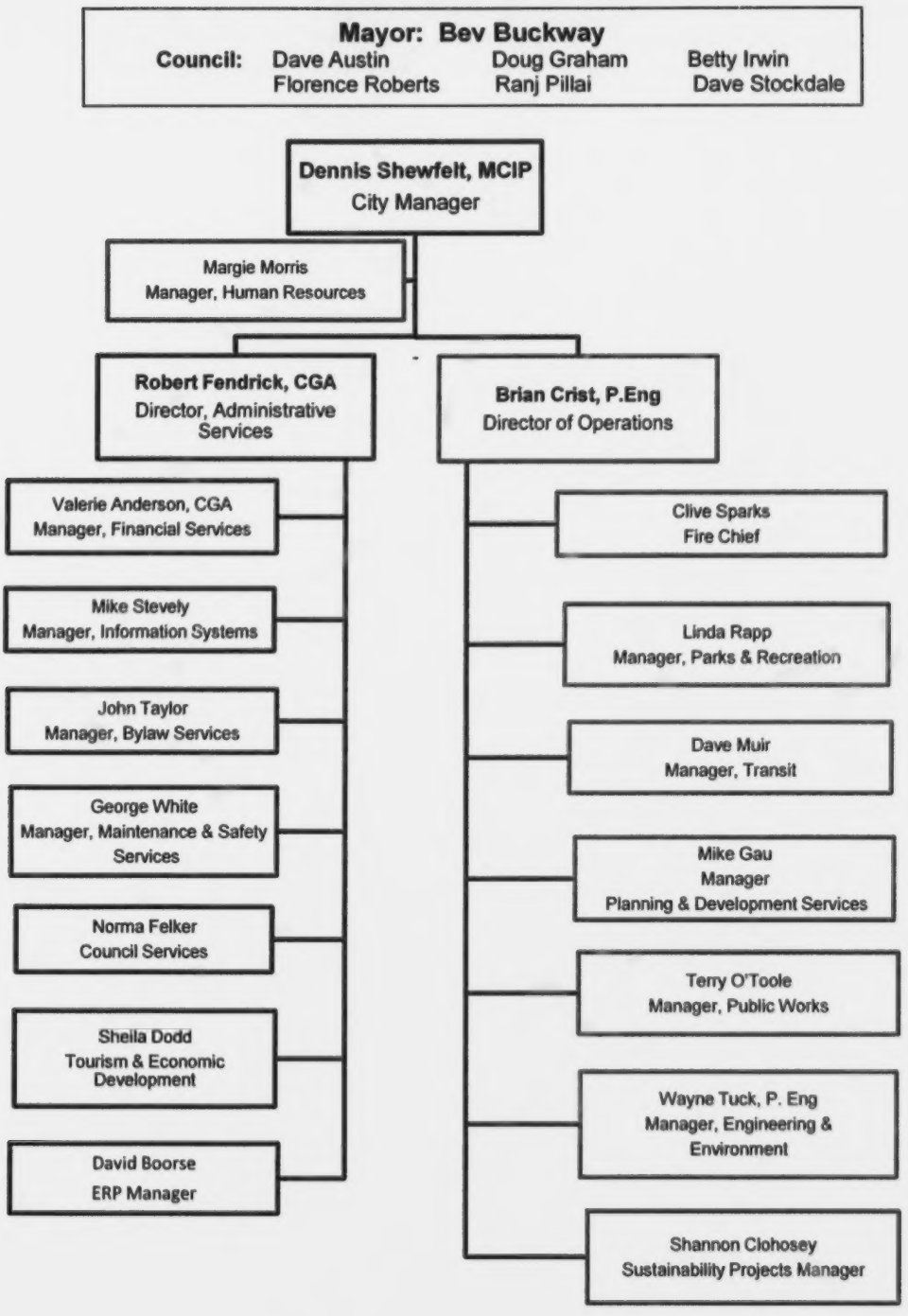
The statements reflect the financial position of the City at the end of the year including the total accumulated surplus of $358,058,554. Most of this surplus is invested in the fixed assets of the City, meaning land, land improvement, buildings, equipment, linear assets, and assets under construction.

The City of Whitehorse's ability to overcome a temporary shortfall of revenue remains high, general liabilities as a ratio of operating revenue continue to be low which shows that short-term obligations can be easily serviced by the normal flow of revenues, and the per capita debt remains well within the maximum stipulated in the City's Debt Management Policy.

The City's Vision speaks to acting in a fair and fiscally responsible manner. The City submits that the City's budget and financial results have combined to keep taxes and utilities among the lowest across Canada; however community growth and, to a lesser extent, inflation pressures continue to make balancing service levels with costs more challenging.

Robert Fendrick, CGA, Treasurer,
Director of Administrative Services

ORGANIZATIONAL CHART



CITY, COUNCIL AND BOARD INFORMATION

2121 Second Avenue
Whitehorse, YT Y1A 1C2

MUNICIPAL AUDITORS
BDO Dunwoody LLP

CITY SOLICITORS
Lackowicz, Shier & Hoffman

CITY FINANCIAL INSTITUTION
Royal Bank of Canada

DEPUTY MAYOR APPOINTMENTS

For the period from January 1, 2009 to December 31, 2009:

Councillor Dave Stockdale	January 1 to February 28, 2009
Councillor Jeanine Myhre	March 1 to April 30, 2009
Councillor Doug Graham	May 1 to June 30, 2009
Councillor Dave Austin	July 1 to August 31, 2009
Councillor Jan Stick	September 1 to October 31, 2009
Councillor Dave Stockdale	November 1 to December 31, 2009

The following Reserve Deputy Mayor appointments be approved for the period from January 1, 2009 to December 31, 2009:

Councillor Dave Austin	January 1 to April 30, 2009
Councillor Dave Stockdale	May 1 to October 31, 2009
Councillor Doug Graham	November 1 to December 31, 2009

CHAIR & VICE-CHAIR APPOINTMENTS

For Standing Committees for the period from January 1, 2009 to October 31, 2009:

Committee	Chair	Vice-Chair
Administrative Services	Jan Stick	Dave Stockdale
City Planning	Florence Roberts	Jan Stick
City Operations	Doug Graham	Jeanine Myhre
Community Services	Dave Stockdale	Florence Roberts
Public Health and Safety	Jeanine Myhre	Dave Austin
Tourism & Economic Development	Dave Austin	Doug Graham

For Standing Committees for the period from November 1, 2009 to December 31, 2009:

Committee	Chair	Vice-Chair
Administrative Services	Dave Stockdale	Betty Irwin
City Planning	Doug Graham	Florence Roberts
City Operations	Florence Roberts	Ranj Pillai
Community Services	Dave Austin	Doug Graham
Public Health and Safety	Betty Irwin	Dave Stockdale
Tourism & Economic Development	Ranj Pillai	Dave Austin

AD HOC COMMITTEE APPOINTMENTS

For the period from January 1, 2009 to October 31, 2009:

Committee	Members
Association of Yukon Communities	Councillors Jan Stick Councillor Dave Stockdale
Crime Prevention Yukon	Suzette Delmage
Persons With Disabilities Advisory	Councillor Jeanine Myhre
Safer Communities	Blaine Rapp
Whitehorse Area Policing Advisory	Robert Fendrick
Whitehorse Chamber of Commerce	Mayor Bev Buckway
Whitehorse Housing Authority	Councillor Florence Roberts
Yukon Convention Bureau	Tammie Hennigar
Yukon Regional Round Table	Sheila Dodd
Great Northern Ski Society	Linda Rapp

For the period from November 1, 2009 to December 31, 2009:

Committee	Members
Association of Yukon Communities	Councillor Dave Austin Councillor Dave Stockdale
2012 Arctic Winter Games Host Society	Mayor Bev Buckway
Persons With Disabilities Advisory	Councillor Betty Irwin
Safer Communities	Blaine Rapp
Whitehorse Area Policing Advisory	Robert Fendrick
Whitehorse Chamber of Commerce	Councillor Ranj Pillai
Whitehorse Housing Authority	Councillor Florence Roberts
Whitehorse Area Policing Advisory	Councillor Dave Austin
Tourism Industry Association of Yukon	Councillor Dave Stockdale
Yukon Convention Bureau	Councillor Doug Graham
Yukon Hospital Corp. Board of Trustees	Councillor Florence Roberts
Yukon Regional Round Table	Sheila Dodd
Great Northern Ski Society	Linda Rapp
Whitehorse Planning Group on Homelessness	Linda Rapp

BOARD OF VARIANCE APPOINTMENTS

Stan Dueck, Aletta Anne King, Paul Kischuk, Forest Pearson and Michael Racz are appointed to the Board of Variance for a term to expire October 31, 2009

Stan Dueck, Aletta Anne King, Paul Kishchuk, Forest Pearson, Ann MacDonald and Michael Racz are appointed to the Board of Variance for a term to expire December 31, 2009.

RECREATION GRANT TASK FORCE

For the period from January 1, 2009 to October 31, 2009:

Charlene Alexander, Sherri Armstrong, Duke Connelly, Al Loewen, Jan Koepke, Ron McFadyen, Anne Morgan, Rose Prefontaine, and Marg White.

For the period from November 1, 2009 to December 31, 2009:

Charlene Alexander, Duke Connelly, Al Loewen, Jan Koepke, Ron McFadyen, Anne Morgan, Marg White and George Green

PERSONS WITH DISABILITIES ADVISORY COMMITTEE

Patrice Berrel, Helen Strelioff, Jillian Campion, Rick Goodfellow , Don Hardie and Wendy Springford

SPECIAL COMMITTEE APPOINTMENTS

For the period from January 1, 2009 to October 31, 2009:

Committee	Members
Budget Committee	Mayor and all Council
City Manager's Evaluation	Mayor and all Council
Emergency Measures Commission	Mayor Bev Buckway Councillor Jan Stick

For the period from November 1, 2009 to December 31, 2009:

Committee	Members
Budget Committee	Mayor and all Council
City Manager's Evaluation	Mayor and all Council
Emergency Measures Commission	Mayor Bev Buckway Councillor Florence Roberts

MUNICIPAL ADMINISTRATION

City Manager

- **Human Resources**

  The Human Resources Department contributes to the City of Whitehorse's goals by attracting and retaining qualified employees, promoting and maintaining a positive and productive work place, and by developing policies and practices that encourage employee involvement, open communication and teamwork.

Administrative Services Division

- **Financial Services**

  The Financial Services Department provides financial reporting and control services, upholds the fiduciary responsibility to manage assets of the City, and provides guidance for maintaining the overall financial stability of the municipality. Specific functions include the preparation and monitoring of the operating and capital budgets; levying and collecting property taxes and utility rates; administration of payroll; processing of accounts payable and accounts receivable; providing purchasing assistance; development and maintenance of financial systems; financial reporting including financial statements; investing and safeguarding of financial assets; maintains a high level of client service for municipal payments and inquiries and managing the insurance needs of the City. A staff of 18 full time persons is responsible for these functions.

- **Information Systems**

  The Information Systems budget funds 8 full time staff and the necessary operating resources to build, enhance and maintain the City's technology infrastructure. Information Systems supports other departments in their efforts to provide efficient and effective services to citizens, and enhances transportation systems, water treatment systems, financial systems, and other municipal systems with technology.

- **Bylaw Services**

  The focus of Bylaw Services is to provide quality customer service to the citizens of Whitehorse and, where possible, to use an educational approach to resolving infractions against City bylaws.

- **Council Services**

  Council Services provides a communication link between the citizens of Whitehorse and their City Council. The department is responsible for preparing and preserving records of the official business of the corporation, including bylaws, minutes of Council and Committee meetings, and Council policies. The

department is also responsible for the coordination of elections, plebiscites and referendums, and maintains the official list of electors for the City.

Council Services also helps ensure strong communication between Council and administrative staff by coordinating the flow of information presented at and arising from Council and Committee meetings.

❖ **Maintenance and Safety Services**

This department is comprised of eighteen staff members and four separate programs:

1) Administration- provides administrative and clerical support for the department, equipment acquisition, construction project management and vehicle disposal for the corporation.
2) Building Maintenance - provides maintenance, service, repairs, and renovation services to the City's building assets.
3) Equipment Maintenance- provides maintenance, service, repairs and legislated vehicle inspection services for the City's fleet of vehicles and equipment.
4) Safety & Emergency Services - provides and facilitates necessary safety and EMO training, safety inspection services, and assistance in emergency preparedness.

❖ **Economic Development & Tourism**

The City of Whitehorse Tourism and Economic Development Department markets Whitehorse as a visitor destination to individuals as well as tour and travel operators that offer destination packages. In this capacity, the department provides updated information for publications and advertising, works with the travel media, and attends and organizes trade shows for the travel trade. The department is also the first point of contact for potential developers, investors, and research departments interested in investing, opening or expanding businesses in the community. In addition, the department is a point of contact within the community for various event organizers, non-profit organizations, and owner/operators for assistance in various local and Yukon-wide projects.

Operations Division

❖ **Engineering & Environmental Services**

The Engineering Department facilitates the planning, design, and construction of the city's infrastructure including roads, water, sanitary and storm sewer projects as well as parks, street lighting, traffic signals, and environmental works.

The Environmental Department provides guidance and expertise on environmental issues and manages environment-related programs and projects that preserve, protect, and rehabilitate our environment.

❖ **Fire**

The Fire Department provides Fire Suppression and Rescue services to the citizens of Whitehorse. The Department also provides auto extrication services both within the City and in the surrounding area. Confined space, low angle and

high angle rope rescue round out the emergency response services offered. The Department operates a Training Centre that allows Department staff to receive Justice Institute of BC accredited training in firefighting and rescue skills.

The Fire Department is also heavily involved in Fire Prevention by having the on-duty crews inspect all hotels, motels, apartment buildings, and stand alone restaurants. The Fire Prevention Officer inspects other commercial and assembly buildings and reviews plans for new commercial buildings to ensure code compliance. Several members of the Department are involved with the Juvenile Fire Setter Intervention Program which works with youth to reduce the number of deliberately set fires that occur.

Continued reduction of the risk of damage due to wild fires is accomplished through the FireSmart Program each year. The Department works with various Community Associations within the City to apply for funding from the Government of Yukon to reduce the fuel (trees) in the area surrounding each subdivision.

- **Parks and Recreation**

The Parks and Recreation Department operates and maintains the Canada Games Centre, Takhini Arena, the Grey Mountain Room at the Mt. McIntyre Recreation Centre, 2 feature public parks (Rotary Peace Park & Shipyards Park), approximately 33 neighbourhood outdoor rinks, two cemeteries, 7,333 hectares of greenspace, numerous trails and neighbourhood parks, leisure programs, and special events. The department also provides support to non-profit community clubs and organizations in a variety of ways with the development of their programs, facilities, and events.

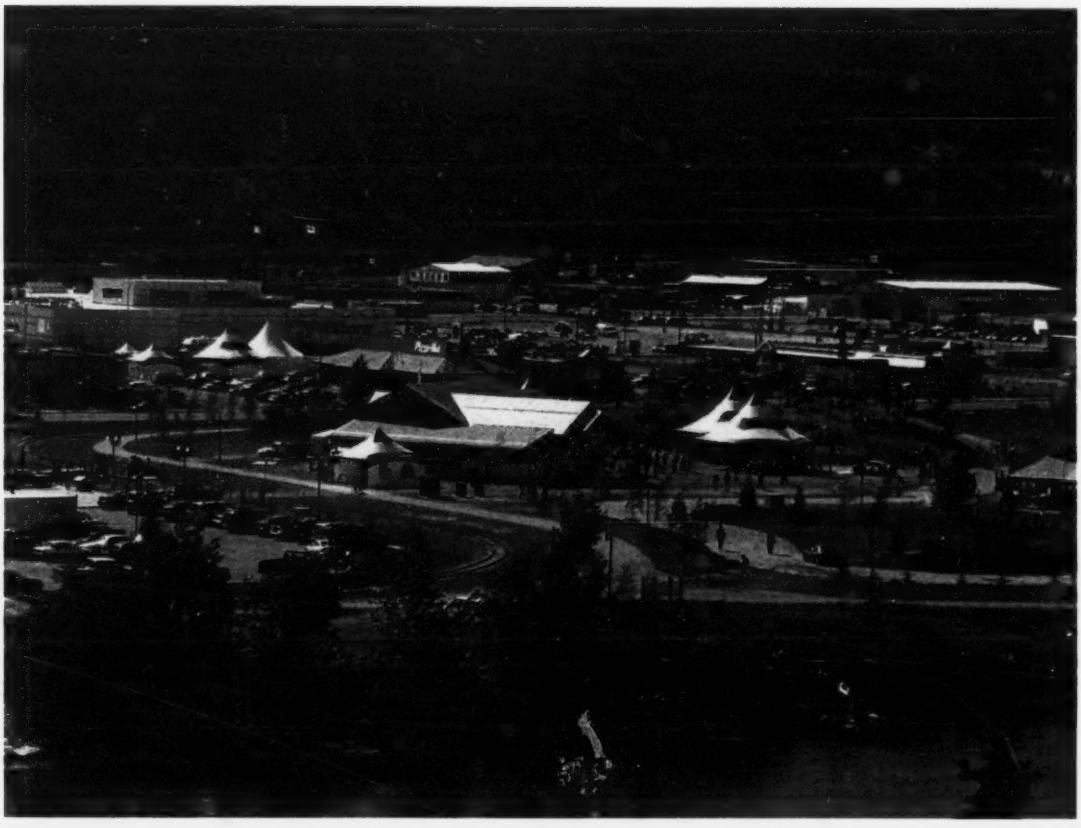
The Parks and Recreation Department strives to ensure that the citizens of Whitehorse have opportunities for personal growth, physical fitness, environmental stewardship, community involvement, creativity, and self-expression in their leisure time. The Department aims to set standards in these areas, and ensures the service delivery is of high quality, reasonably priced, and reflects the needs and interests of the community. Significant long-term planning has been completed including a Parks and Recreation Master Plan, Trail Plan Update and a Cemetery Master Plan.

- **Transit**

The City of Whitehorse endeavours to provide a safe, reliable, cost-effective, and responsive transit service that supports the social, economic, and environmental well being of the customers they serve. Whitehorse Transit also provides a Handy-Bus service, which is a special door-to-door service for persons unable to use the conventional transit system due to temporary or permanent physical and/or cognitive disabilities.

- **Planning & Development Services**

Planning & Development Services carries out long range planning in consultation with the community within which the associated land use applications such as development and building permits are issued and inspections are performed.



FINANCIAL SECTION

The department ensures a consistent application of the City's Official Community Plan, Zoning Bylaw, policies, and other legislation in order to protect the natural and developed areas of the City. The Planning and Development Services Department is responsible for riverfront planning and development, habitat protection, and heritage programs. This department coordinates and manages City-owned land in order to increase the financial return to the City, and to expand the City-owned land base to assist in the planned growth and development of the City.

The department reviews all building projects in the City and approves and issues development and building permits in accordance with National Building Code and City bylaws.

❖ **Public Works**

The Department of Public Works consists of 56 permanent staff and 18 casual staff. The department has 2 general areas of expertise, Utilities and Transportation.

The Utilities area is responsible for the operations and maintenance of the City's water and sewer systems.

The Transportation area is responsible for the maintenance of paved and unpaved roads within City limits including snow and ice control, maintaining traffic lights and signs, line painting, garbage and compost collection, Compost Facility Operations, and administration of the Landfill Contracts. Other programs handled by the department include insect control, and street lighting. Public Works assists other departments, and plays an important role in special city events.

MANAGEMENT'S REPORT

The management of the City of Whitehorse is responsible for the integrity of the accompanying consolidated financial statements and all other information within this Annual Report. Management, in accordance with Canadian generally accepted accounting principles for municipalities, has prepared the consolidated financial statements. The preparation of the consolidated financial statements necessarily includes some amounts based on the best estimates and judgments of management. Financial data elsewhere in the Annual Report is consistent with that of the financial statements.

To assist in meeting its responsibility, management maintains accounting, budget and other internal controls. These controls provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that the integrity of financial records is maintained.

BDO Dunwoody LLP has audited the consolidated financial statements. Their report to the Mayor and City Council, stating the scope of their examination and opinion of the consolidated financial statements, follows.

Dennis Shewfelt, MCIP
City Manager

Robert Fendrick, B.Comm., MPA, CGA
Director of Administrative Services

November 30, 2010

BDO Canada LLP
Chartered Accountants

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Vancouver, BC, V6C 3L2
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T(867)667-7907 F(867)668-3087

Auditor's Report

To the Mayor and Councilors of the
City of Whitehorse

We have audited the Statement of Financial Position of the City of Whitehorse as at December31, 2009 and the Statements of Operations, Changes in Net Financial Assets and Cash Flows for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The City was unable to complete accounting for land as described in Note 4 to the financial statements. Because of this, we were unable to confirm or verify by alternative means the carrying value of land reported at $31,154,650 (2008 - $31,089,461). The City is in the process of reconstructing these tangible capital asset records, but does not expect to complete this on a timely basis nor are they assured that they will be able to support the amounts shown above. Accordingly, we were not able to determine whether any adjustments might be necessary to the land portion of tangible capital assets and accumulated surplus. There is no impact to annual surplus because land is not depreciated.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves with respect to the carrying balance for land described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the City of Whitehorse as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

BDO Canada LLP

Chartered Accountants
Whitehorse, Yukon
November 30, 2010

CITY OF WHITEHORSE
Consolidated Statement of Financial Position
for the year ended December 31, 2009

	2009 Actual	2008 Actual Restated (Note 2)
Financial assets		
Cash	$ 3,638,895	$ 2,979,001
Portfolio investments (Note 9)	7,583,548	12,863,499
Accounts receivable	3,718,258	2,618,887
Grants receivable		
Government of Canada	71,334	44,355
Government of Yukon	4,921,509	1,362,599
Other due from government		
Government of Canada	1,027	692,766
Government of Yukon	3,725,006	1,598,936
First Nation Governments	7,682	7,505
Other financial assets	13,300	15,017
Total financial assets	$ 23,680,559	$ 22,182,565
Liabilities		
Accounts payable	$ 7,298,121	$ 4,728,602
Employee future benefits (Note 12)	1,031,460	980,460
Landfill closure & post closure liability (Note 11)	123,263	109,034
Deferred revenue	1,441,022	1,121,523
Deposits	157,908	117,521
Long term debt (Note 5)	5,406,005	3,203,205
Other long term payables (Note 6)	875,000	1,750,000
Total liabilities	$ 16,332,779	$ 12,010,345
Net financial assets	$ 7,347,780	$ 10,172,220
Non-financial assets		
Tangible Capital Assets (Note 4)	$ 347,052,665	$ 318,052,086
Land for sale	2,989,277	2,660,079
Inventory	516,712	384,821
Prepaid expenses	152,120	87,185
Total non-financial assets	$ 350,710,774	$ 321,184,171
Accumulated surplus (Note 3)	$ 358,058,554	$ 331,356,391

The accompanying notes are an integral part of these financial statements

Approved by:

Robert Pendrick CGA
Director of Administrative Services

Bev Buckway
Mayor

CITY OF WHITEHORSE
Consolidated Statement of Operations
for the year ended December 31, 2009

	2009 Budget	2009 Actual	2008 Actual Restated (Note 2)
Revenues			
Taxes and payments in lieu of taxes	$ 24,674,244	$ 24,645,547	$ 23,119,023
Government grants	25,854,196	33,940,796	9,872,128
Sales of goods and services	11,241,542	11,377,280	9,932,743
Licenses, permits, penalties and fines	1,650,942	2,532,283	1,575,036
Developers' contributions	627,650	227,900	257,012
Investment income	769,600	190,590	692,005
Other revenues	8,212,825	2,547,401	2,012,750
Total revenue	$ 73,030,999	$ 75,461,797	$ 47,460,697
Expenses			
General government services	$ 8,904,544	$ 9,514,918	$ 7,936,712
Protective services	4,923,707	4,663,979	4,300,851
Transportation services	9,318,643	12,446,439	12,843,702
Environmental services	5,925,252	9,001,742	6,899,076
Public health services	180,250	170,346	171,011
Community development services	1,567,527	1,465,444	1,364,013
Recreation and cultural services	8,967,731	11,496,766	10,642,470
Total expenses	$ 39,787,654	$ 48,759,634	$ 44,157,835
Annual surplus/(deficit)	$ 33,243,345	$ 26,702,163	$ 3,302,862
Accumulated surplus at beginning of year	$ 331,356,391	$ 331,356,391	$ 328,053,530
Accumulated surplus at end of year	$ 364,599,736	$ 358,058,554	$ 331,356,391

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE

Consolidated Statement of Change in Net Financial Assets

for the year ended December 31, 2009

	2009 Budget	2009 Actual	2008 Actual Restated (Note 2
Annual surplus/deficit	$ 33,243,345	$ 26,702,163	$ 3,302,862
Acquisition of tangible capital assets	$ (38,151,310)	$ (38,776,232)	$ (14,793,992)
Amortization of tangible capital assets		9,775,654	9,329,656
(Gain)/loss on sale of tangible capital assets		-	-
Proceeds on sale of tangible capital assets		-	61,636
Disposals of tangible capital assets		-	1,090,486
	$ (38,151,310)	$ (29,000,578)	$ (4,312,213)
Acquisition of inventories of supplies		$ (516,712)	$ (384,821)
Acquisition of prepaid expense		(152,120)	-
Acquisition of land for sale		(329,198)	-
Consumption of supplies inventories		384,821	334,192
Use of prepaid expense		87,185	-
	$ -	$ (526,024)	$ (50,629)
Change in net financial assets	$ (4,907,965)	$ (2,824,440)	$ (1,059,981)
Net financial assets at beginning of year	$ 10,172,220	$ 10,172,220	$ 11,232,201
Net financial assets at end of year	$ 5,264,255	$ 7,347,780	$ 10,172,220

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Consolidated Statement of Cash Flows
for the year ended December 31, 2009

	2009 Actual	2008 Actual Restated (Note 2)
Operating transactions		
Annual surplus/(deficit)	$ 26,702,163	$ 3,302,862
Items not utilizing cash		
Amortization	$ 9,775,654	$ 9,329,656
Disposal of tangible capital assets		1,152,123
Tangible capital assets donated by YG	10,613,735	-
Change in non-cash operating balances		
Accounts receivable	(1,099,371)	1,486,048
Grants receivable	(5,020,397)	(581,716)
Other assets	1,717	79,698
Accounts payable	2,569,519	916,073
Employee future benefits	51,000	51,738
Landfill closure liability	14,229	11,129
Deposits	40,387	(27,237)
Deferred revenue	319,499	438,972
Cash provided by operating transactions	$ 43,968,135	$ 16,159,345
Capital transactions		
Cash used to acquire tangible capital assets	$ (49,389,968)	$ (14,793,992)
Land for sale	(329,198)	-
Inventory	(131,891)	(50,629)
Prepaid expenses	(64,935)	-
Cash applied to capital transactions	$ (49,915,992)	$ (14,844,621)
Investing transactions		
(Increase)/decrease in investments	$ 5,279,951	$ 1,746,510
Cash applied to/(provided by) investing transactions	$ 5,279,951	$ 1,746,510
Financing transactions		
Proceeds from debt issues	$ 2,820,000	$ 374,546
Debt repayment	(1,492,200)	(1,582,407)
Cash provided (applied) to financing transactions	$ 1,327,800	$ (1,207,861)
Increase/(decrease) in cash and cash equivalents	$ 659,894	$ 1,853,373
Cash at beginning of year	$ 2,979,001	$ 1,125,628
Cash at end of year	$ 3,638,895	$ 2,979,001

The accompanying notes are an integral part of these financial statements

CITY OF WHITEHORSE
Schedule 1 - Statement of Financial Activities - by Segment
for the year ended December 31, 2009

	Total All Funds							
	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services	Consolidated
Revenues								
Taxes & Payments In Lieu Of Taxes	$ 24,645,547	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,645,547
Government Grants	30,938,385	17,040	2,204,624	202,469	-	302,475	275,802	33,940,796
Sales Of Goods And Services	62,588	249,941	899,450	7,310,925	65,547	23,147	2,765,683	11,377,280
Licenses,Permits,Penalties & Fines	96,635	2,253,420	40,315	86,131	-	55,782	-	2,532,283
Developers Contributions	-	-	-	-	-	227,900	-	227,900
Investment Income	190,590	-	-	-	-	-	-	190,590
Other Revenue	2,441,029	5,554	(177,454)	108,383	-	69,384	100,505	2,547,401
Total:	$ 58,374,774	$ 2,525,954	$ 2,966,935	$ 7,707,907	$ 65,547	$ 678,688	$ 3,141,990	$ 75,461,797
Expenses								
Salaries & Benefits	$ 5,013,282	$ 3,903,827	$ 5,575,520	$ 2,359,309	$ 135,714	$ 1,047,924	$ 5,752,542	$ 23,788,117
Materials & Supplies	1,480,954	513,329	1,853,660	1,794,471	30,090	49,371	2,601,767	$ 8,323,641
Professional Services	1,705,655	45,894	140,172	808,626	-	22,884	545,352	$ 3,268,584
Public Relations	118,300	13,640	11,826	3,026	-	276,816	120,953	$ 544,561
Community Grants	433,911	-	-	131,632	-	44,042	260,293	$ 869,878
Interest	38,648	4,395	84,569	38,553	-	-	26,724	192,889
Amortization	270,877	36,040	4,710,187	2,678,298	4,543	-	2,075,708	$ 9,775,654
Other	453,290	146,853	70,505	1,187,829	-	24,406	113,426	$ 1,996,310
Total:	$ 9,514,918	$ 4,663,979	$ 12,446,439	$ 9,001,742	$ 170,346	$ 1,465,444	$ 11,496,766	$ 48,759,634
Annual Surplus / (Deficit)	$ 48,859,856	$ (2,138,025)	$ (9,479,504)	$ (1,293,835)	$ (104,799)	$ (786,756)	$ (8,354,775)	$ 26,702,163

CITY OF WHITEHORSE
Schedule 1 - Statement of Financial Activities - by Segment
for the year ended December 31, 2008
Restated (Note 2)

	Total All Funds							
	General Gov't Services	Protective Services	Transportation Services	Environmental Services	Public Health Services	Community Development	Recreation & Cultural Services	Consolidated
Revenues								
Taxes & Payments In Lieu Of Taxes	$ 23,119,023	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,119,023
Government Grants	7,360,354	-	968,156	-	-	1,068,075	475,542	9,872,128
Sales Of Goods And Services	65,615	160,117	843,700	6,183,016	57,823	20,624	2,601,847	9,932,743
Licenses,Permits,Penalties & Fines	97,121	1,298,614	-	77,164	-	102,137	-	1,575,036
Developers Contributions	-	-	-	-	-	257,012	-	257,012
Investment Income	692,005	-	-	-	-	-	-	692,005
Other Revenue	1,918,588	13,324	28,416	48,537	-	(48,379)	52,264	2,012,750
Total:	$ 33,252,706	$ 1,472,055	$ 1,840,272	$ 6,308,717	$ 57,823	$ 1,399,470	$ 3,129,654	$ 47,460,697
Expenses								
Salaries & Benefits	$ 4,748,239	$ 3,884,516	$ 5,164,416	$ 2,076,755	$ 140,632	$ 1,030,893	$ 5,114,000	$ 22,159,451
Materials & Supplies	$ 1,270,237	$ 312,543	$ 2,959,845	$ 1,261,575	$ 26,044	$ 150,319	$ 2,840,569	8,821,132
Professional Services	$ 959,137	$ 47,751	$ 28,677	$ 178,505		$ 67,819	$ 221,867	1,503,755
Public Relations	$ 102,942	$ 12,537	$ 14,859	$ 5,809		$ 46,466	$ 153,702	336,314
Community Grants	$ 401,447	$ -	$ -	$ 47,087	$ -	$ 60,475	$ 289,420	798,429
Interest	$ 47,328	$ -	$ 66,191	$ 68,188		$ -	$ 29,669	211,375
Amortization	$ 258,518	$ 34,396	$ 4,495,294	$ 2,556,105	$ 4,336	$ -	$ 1,981,007	9,329,656
Other	$ 148,864	$ 9,108	$ 114,421	$ 705,053		$ 8,041	$ 12,237	997,724
Total:	$ 7,936,712	$ 4,300,851	$ 12,843,702	$ 6,899,076	$ 171,011	$ 1,364,013	$ 10,642,470	$ 44,157,835
Annual Surplus / (Deficit)	$ 25,315,994	$ (2,828,796)	$ (11,003,430)	$ (590,359)	$ (113,188)	$ 35,457	$ (7,512,817)	$ 3,302,862

1. Significant Accounting Policies

Basis of Presentation
The Financial Statements of the City of Whitehorse are prepared in accordance with Canadian Generally Accepted Accounting Principles established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

Reporting Entity
The financial statements reflect the assets, liabilities, revenues, expenses and accumulated surplus of the reporting entity which comprises all the organizations that are accountable for the administration of their financial affairs and resources to the Council and are owned or controlled by the City. There are no external organizations that currently meet the criteria of forming part of the reporting entity.

All inter-fund balances and transactions are eliminated.

Budget figures
Budget figures have been provided for comparison purposes. Given differences between the funding model and generally accepted accounting principles for local governments established by PSAB, certain budgeted amounts have been reclassified to reflect the presentation adopted under PSAB.

Non-financial assets
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets for the year.

Tangible Capital Assets
Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of an asset. The cost, less residual value, of the tangible capital assets, excluding land are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Rate
Land improvements	10 – 99 years
Buildings	10 – 60 years
Equipment	3 – 30 years
Linear Assets	10 – 80 years

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

Natural resources
Natural resources that have not been purchased are not recognized as assets in the financial statements.

Works of art and cultural and historic assets
Works of art and cultural and historic assets are not recorded as assets in these financial statements.

Land for Resale
Land for resale is carried at cost. Cost includes capitalized carrying costs other than interest. Land for resale is written down to the extent that it exceeds estimated future net realizable value. To date, no write downs have been made.

Interest capitalization
Interest costs associated with the acquisition or construction of a tangible capital asset are not capitalized.

Leased tangible capital assets
Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

Inventories of supplies
Inventories of supplies held for consumption are recorded at cost and are written down when obsolete.

Use of estimates
The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities and in performing actuarial valuations of employee future benefits.

In addition, the City's implementation of the Public Sector Accounting Handbook PS 3150 has required management to make estimates of historical cost and useful lives of tangible capital assets.

Actual results could differ from these estimates.

Portfolio Investments
Current temporary investments are recorded at cost.

Government Grants
Government grants/transfers are recognized in the period in which events giving rise to the grant/transfer occur, providing they are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

Deferred Revenue
Deferred revenue includes prepaid frontage tax received from property owners. The current year's portion of the prepaid tax is calculated on a straight-line basis. Each year the current portion is recognized as revenue when the City remits its annual payment for the frontage debenture. Other prepaid revenue items are also included in this amount.

Basis of Accounting
Revenues and expenses are reported on the accrual basis of accounting. Revenues are recognized as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

2. Change in accounting policies:

On January 1, 2009, the City was required by PSAB to adopt revised Public Sector Accounting Standards: Section 1000 – Financial Statement Concepts, Section 1100 – Financial Statement Objectives, Section 1200 – Financial Statement Presentation and Section 3150 – Tangible Capital Assets. As a result of the adoption, the presentation of the financial statements changed from prior year. The standards require the recognition of all non-financial assets including tangible capital assets, prepaid expenses and inventories of supplies as assets in the financial statements. In addition, revenue from contributed assets, and amortization on tangible capital assets was recorded in the statement of operations. This change in accounting policy has been applied retroactively with the restatement of the prior period. The impact of adopting these standards was as follows:

	2008
Statement of Financial Position	
Decrease in Total financial assets and net financial assets from reclassification of prepaid expenses	$ (87,184)
Increase in Tangible Capital Assets	$60,835,921
Increase in other Non-financial Assets	$2,747,264
Increase in Accumulated Surplus	$63,496,001
Statement of Operations	
Increase in amortization of tangible capital assets	$(6,544,848)
Decrease in write-down of tangible capital assets	$1,047,716
Increase in net debt charges	$(374,546)
Decrease in capital maintenance and other expenditures	$8,190,155
Other expenses capitalized	$2,389,850
Total decrease in expenses	$4,708,319
Opening accumulated surplus	
Tangible capital asset increase	$56,127,595
Increase in other non-financial assets	$2,660,079
Total change in opening accumulated surplus	$58,787,674
Property & equipment acquisition	$63,496,001

3. Accumulated surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2009	Appropriations to (from) reserves	2008 restated (Note 2)
Reserves:			
Area Development Scheme Reserve	$ 13,494	$0	$13,494
Building Replacement Reserve	1,143,534	150,655	992,879
Capital Reserve	2,819,700	(143,466)	2,963,167
Cash In Lieu of Municipal Reserve	404,173	168,410	235,763
Cemetery Perpetual Care Reserve	97,221	9,696	87,526
Computer Equipment Reserve	55,959	(1,599)	57,558
Contingency Reserve	871,956	504,559	367,397
Development Cost Charge (DCC) Reserve	1,779,759	(596,477)	2,376,236
DCC: Rec Facility Replacement	545,499	108,416	437,083
Environmental Protection Reserve	44,309	(96,253)	140,562
Equipment Reserve	(26,331)	(542,068)	515,736
Gas Tax Reserve	241,181	25,355	215,826
General Fund Reserve	414,335	(341,908)	871,243
Land Bank Reserve	(61,242)	(472,808)	411,566
Parking Development Reserve	1,318,318	253,689	1,064,628
Recreation Facilities Reserve	722,679	103,972	618,707
Sister Cities Reserve	3,000	0	3,000
Snow & Ice Control Reserve	5,301	0	5,301
Tire Disposal Reserve	51,229	3,904	47,325
Transit Equipment Reserve	762,112	295,121	466,990
Water and Sewer Replacement Reserve	3,070,653	(613,147)	3,683,800
Total reserves	$ 14,276,834	$(1,183,951)	$15,575,785
Surplus:			
Invested in tangible capital assets	350,041,942		320,712,165
Long-term liabilities	(6,281,005)		(4,953,205)
Net investment in tangible capital assets	343,760,937		315,758,960
General Surplus	20,783		21,646
Accumulated surplus	$358,058,554		$331,356,391

4. Tangible capital assets:

2009 Consolidated Schedule of Tangible Capital Assets – by Category

Cost				
Balance Category	Balance Beginning of Year	Additions	Disposals	End of Year
Land (a)	$ 31,089,461	$ 65,189	$ 0	$31,154,650
Land improvements	2,195,378	204,739	0	2,400,117
Buildings	72,879,269	–	0	72,879,269
Equipment	21,906,368	4,556,644	0	26,463,011
Linear Assets	345,566,696	14,457,705	0	360,024,401
Assets under construction	0	19,491,955	0	19,491,955
Total	$473,637,172	$ 38,776,232	$ 0	$512,413,403
Accumulated Amortization				
Land	$ 0	$ 0	$ 0	$ 0
Land improvements	530,555	75,387	0	605,943
Buildings	21,946,496	2,337,620	0	24,284,117
Equipment	11,543,809	1,387,013	0	12,930,822
Linear Assets	121,564,224	5,975,634	0	127,539,857
Assets under construction	0	0	0	0
Total	$155,585,084	$ 9,775,654	$ 0	$165,360,739
Net Book Value				
Category	Net Book Value December 31, 2008			Net Book Value December 31, 2009
Land (a)	$ 31,089,461			$31,154,650
Land improvements	1,664,823			1,794,174
Buildings	50,932,772			48,595,152
Equipment	10,362,559			13,532,190
Linear Assets	224,002,471			232,484,544
Assets under construction				19,491,955
Total	$318,052,086			$347,052,665

4. Tangible capital assets (continued):

2008 Consolidated Schedule of Tangible Capital Assets – by Category

Cost

Balance Category	Balance Beginning of Year	Additions	Disposals	End of Year
Land (a)	$ 30,624,363	$ 465,098	$ 0	$31,089,461
Land improvements	2,049,804	145,574	0	2,195,378
Buildings	72,879,269	0	0	72,879,269
Equipment	19,983,521	1,922,847	0	21,906,368
Linear Assets	333,306,223	12,260,473	0	345,566,696
Assets under construction	0	0	0	0
Stan McCowan arena	2,363,754	0	2,363,754	0
Total	$461,206,934	$ 14,793,992	$ 2,363,754	$473,637,172

Accumulated Amortization

Land	$ 0	$ 0	$ 0	$ 0
Land improvements	456,638	73,917	0	530,555
Buildings	19,127,186	2,819,310	0	21,946,496
Equipment	9,756,024	1,787,785	0	11,543,809
Linear Assets	116,915,580	4,648,644	0	121,564,224
Assets under construction	0	0	0	0
Stan McCowan arena	1,211,632		1,211,632	0
Total	$147,467,060	$ 9,329,656	$ 1,211,632	$155,585,084

Net Book Value

Value Category	Net Book Value December 31, 2007	Net Book December 31, 2008
Land (a)	$ 30,624,363	$31,089,461
Land improvements	1,593,166	1,664,461
Buildings	53,752,083	50,932,772
Equipment	10,227,497	10,362,559
Linear Assets	216,390,643	224,002,471
Assets under construction	0	0
Stan McCowan Arena	1,152,122	0
Total	$313,745,874	$318,052,086

(a) The City was unable to obtain an accurate land listing in relation to lands granted by the Yukon Government. The City will be performing procedures in the near future to ensure the accuracy of this information. Any adjustments required to Land will be made on a retroactive basis in the City's 2010 financial statements.

5. Long Term Debt

Long-term debt is issued on the credit and security of the City of Whitehorse. It is composed of debentures payable to the Yukon Government and a loan payable to the Royal Bank with various interest rates from 5.00% to 9.25%. Current debt load is 12% of the statutory limit as stipulated in the *Municipal Act, R.S.Y. 2002.*

	2009	2008
Balance as at January 1	$3,203,205	$3,445,448
Add: Borrowing	2,820,000	374,546
Less: Principal Repayments	(617,200)	(616,789)
	5,406,005	3,203,205
Add: Temporary borrowing	0	0
Balance as at December 31	$5,406,005	$3,203,205

Retirement requirements for the next twenty years are as follows:

	Principal	Interest
2010	607,552	293,848
2011	579,062	259,591
2012	600,838	228,104
2013	523,905	200,036
2014	362,556	170,598
2015 – 2029	2,732,092	1,057,829
TOTAL	$5,406,005	$2,210,006

6. Other Long Term Payables

An agreement was entered into in 2007 with the Yukon Government for the development of Hamilton Boulevard. The city's portion represented a total of 3.5 million in the form of a long term payable to the Yukon Government. This agreement was payable over 4 years with no interest added, beginning in 2007. The remaining payment consists of:

	Principal	Interest
2010	$875,000	0

7. Contingent Liabilities

At December 31, 2009, contingent liabilities exist because there are legal actions pending against the City. The amount of the liability cannot be estimated at this time. The amount of any loss that may result from these claims will be recorded in the period that the amount becomes determinable.

8. Financial Instruments

The City's financial instruments consist of cash, portfolio investments, accounts receivable, grants receivable, other financial assets, accounts payable, long term debt and other long term payables. Unless otherwise noted, it is management's opinion that the City of Whitehorse is not exposed to significant interest, currency or credit risks arising from these financial instruments.

9. Portfolio Investments

Portfolio investments carry interest rates of between 0.24% and 5.02%. In 2008 investments carried interest rates of between 1.50% and 5.02%. Investments by type and amount are:

	2009	2008
Bankers Acceptance	$2,694,627	$6,989,678
Commercial Paper	0	0
Fixed Deposit	0	0
Government Bonds	4,888,921	5,873,821
Cash Equivalents	0	0
TOTAL	$7,583,548	$12,863,499

	2009	2008
Market Value of Investments	$7,769,081	$13,058,609

10. Pension Liability

Currently, employees contribute to a privately managed registered retirement savings plan. The City of Whitehorse contributes bi-weekly, based on various employment agreements, and therefore has no liability.

11. Landfill closure and post closure liability

The City has estimated that the remaining life of its landfill is 70 years based on present annual use and incorporating medium population growth projections. The estimate of closure and post closure costs in 2004 was $10.049 million. Using a 2% annual inflation rate, closure and post closure costs were estimated at $43.5 million in 2078. Approximately 13.96% (2008 – 12.98%) of the capacity of the landfill has been used as at December 31, 2009. A liability has been established to address future closure and reclamation of the City's landfill, the liability's present value is estimated to be $123,263 (2008 - $109,034).

12. Employee future benefits

The City provides severance benefits to employees leaving the service of the City, based upon employees' years of service.

Information with respect to the City's employee future benefits obligation is as follows:

	2009	2008
Accrued severance obligation, beginning of year	$2,014,000	$982,722
Service cost	144,900	148,400
Interest Cost	110,700	50,200
Benefits paid	(290,700)	(148,862)
Actuarial loss	0	1,033,540
Accrued severance obligation, end of year	$1,978,900	$2014,000
Unamortized actuarial gain (loss)	(947,440)	(1,033,540)
Accrued employee future benefits liability	$1,031,460	$980,460

The accrued severance obligation as at December 31, 2009 was determined by an actuarial valuation. The significant actuarial assumptions adopted in measuring the City's accrued severance obligations are as follows:

	2009	2008
Discount rates	5.50%	5.50%
Expected future inflation rates	2.25%	2.25%
Expected wage and salary increases	3.00%	3.00%

The actuarial loss is the predicted accrual deficit at December 31, 2008; in order to meet the severance obligation, this amount is amortized over a period equal to the employee's average remaining service lifetime (i.e. 12 years).

13. Segmented Information

The City of Whitehorse is a diversified municipal government institution that provides a range of services to its citizens such as transit, fire, water, and sewer. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Government is comprised of the administrative operations of the municipality including the City Manager's office, the Directors of Administration and Operations and the departments of Council Services, Financial Services, Information Systems, Human Resources, Engineering, and a portion of Maintenance and Safety Services. Council Services serves as a communication link between the citizens of Whitehorse and their City Council while also coordinating the flow of information to and from Council and Committee meetings. Financial Services is responsible for the financial reporting and control services of the municipality. Information Systems maintains the City's computer infrastructure. Human resources facilitates recruitments, provides organizational and staff relations advice and presents staff training & development opportunities. Engineering facilitates the planning, design, and construction of the City's infrastructure. The General Government portion of the Maintenance and Safety Services department is responsible for the municipality's building maintenance.

Protective Services is comprised of the Building Inspection, Bylaw, and Fire departments plus the safety and emergency services function. Building Inspection is responsible for enforcement of building and construction codes within the City. Bylaw Services educates and resolves infractions against City bylaws while also performing animal control responsibilities. The Fire department is responsible to provide fire suppression and rescue service, fire prevention programs, training and education. Safety services facilitates necessary worker safety programs and EMO training, inspections and assistance in emergency preparedness.

Transportation Services is made up of the transportation area of the Public Works and Maintenance departments as well as the Transit department. The Transportation area of Public Works is responsible for the maintenance of paved and unpaved roads within City limits including snow and ice control, as well as maintaining traffic lights and signs, line painting, insect control and street lighting. The portion of Maintenance and Safety Services that is responsible for the operation of the City's equipment garages and fleet and equipment maintenance is included in transportation services. In addition to the regular transit service, the Transit department provides a Handybus service, which is a service for persons with disabilities.

Environmental Services is made up of the Utilities area of Public Works and the Environment department. Utilities encompass the water, sewer and garbage services of the municipality. Environment provides guidance on environmental issues and manages environment-related programs and projects.

Public Health Services consists of the operation of the two cemeteries.

Community Development is made up of the Planning department and the Economic Development office. Planning is responsible for the long-range planning of the municipality in consultation with the community. The department reviews all property development plans through its application process and ensures a consistent application of the City's Official Community Plan, Zoning Bylaw, and other legislation in order to protect the natural and developed areas of the City. Economic Development is intended to be the first point of contact within the municipality for those interested in business in Whitehorse; this office also markets Whitehorse as a visitor destination.

Recreation and Cultural Services consists of the operations and maintenance of a variety of recreation facilities including the Canada Games Centre and approximately 33 neighborhood outdoor rinks, over 7,000 hectares of greenspace, numerous trails and parks, leisure programs, and special events.

14. Water & Sewer Utility

	2009 Budget	2009 Actual	2008 Actual Restated (Note 2)
Revenue			
Administration			
Miscellaneous income	$ 316,500	$ 60,224	$ 44,038
Previous year's surplus/(deficit)	(113,453)	(113,453)	
	$ 203,047	$ (53,229)	$ 44,038
Water and Sewer Supply			
Flat rate sales	$ 3,591,000	$ 3,952,177	$ 3,089,755
Metered rate sales	2,183,293	1,839,600	1,658,688
	$ 5,774,293	$ 5,791,777	$ 4,748,444
Water and Sewer Other			
Frontage charges	$ 94,800	$ 69,496	$ 94,320
Penalties	86,737	82,131	67,178
Recoveries	62,000	62,000	62,000
	$ 243,537	$ 213,627	$ 223,498
Total revenue	**$ 6,220,877**	**$ 5,952,175**	**$ 5,015,980**
Expenses			
Administration	$ 942,700	$ 1,072,503	$ 950,296
Water system operations	2,469,492	2,402,118	2,237,448
Sewage collection and disposal	1,365,269	1,172,378	1,100,435
Water and sewer debt charges	219,416	38,553	252,804
	$ 4,996,877	$ 4,685,552	$ 4,540,983
Transfers to reserves			
Current year transfer	$ 1,224,000	$ 1,138,814	$ 588,450
	$ 1,224,000	$ 1,138,814	$ 588,450
Total expenses	**$ 6,220,877**	**$ 5,824,366**	**$ 5,129,433**
Surplus/(deficit) before depreciation	**$ -**	**$ 127,809**	**$ (113,453)**
Depreciation	$ -	$ 2,653,735	$ 2,653,658
Suplus/(deficit) after depreciation	**$ -**	**$(2,525,926)**	**$ (2,767,110)**

STATISTICAL SECTION

DEMOGRAPHIC AND ECONOMIC INFORMATION

Years ended December 31 for 2005 to 2009

	2009	2008	2007	2006	2005
Population	25,690	25,403	24,473	24,151	23,511
Unemployment Rate					
Yukon (as of December)	6.9%	5.5%	5.5%	2.5%	4.3%
Canada (as of December)	8.5%	6.6%	5.9%	6.1%	6.5%
Personal Income (per capita)				$33,900	$31,700
Occupancy trends					
Dwelling Units	9,073	8,881	8,763	8,582	8,487
Median Rent	$750	$750	$700	$675	$675
Housing Starts	108	132	134	170	211
Avg. Selling Price of Homes (000)	$33.0	$32.3	$29.3	$25.1	$22.6
Vacancy Rate	2.6%	2.4%	2.8%	2.1%	3.8%
Other trends					
Res. construction value (000)	$25,621	$29,374	$29,771	$27,999	$33,289
Non-res. construction value (000)	$91,751	$19,568	$21,009	$48,827	$13,180
Business Licenses	2,943	2,866	2,723	2,040	2,354

****Stats Canada only has completed data to 2006 for Personal Income (per capita)**

CITY OF WHITEHORSE PERSONNEL

Years ended December 31 for 2004 to 2009

	2009	2008	2007	2006	2005
Permanent	252	256	248	240	244
Casual/**Other	125	136	104	104	228
Total Staff	377	392	352	344	472
Increase(decrease) from previous year	-15	40	8	-128	38

**Consists of all non-permanent employees i.e. Temporary, Casual, etc.

2009 MAJOR VENDORS

CASTLE ROCK ENT.	$ 9,876,177.98	AECOM CANADA	$509,883.38
KETZA CONSTRUCTION CORP.	$ 5,677,210.47	DIAMOND MUNICIPAL SOLUTIONS	$372,151.06
YUKON ELECTRICAL	$ 2,790,988.99	CONCREATE USL LTD.	$355,900.65
SKOOKUM ASPHALT	$ 2,728,456.56	FILIPINA CLEANERS LIMITED	$346,551.19
NORTH 60	$ 1,232,151.09	RAVEN RECYCLING	$318,504.57
SUNLIFE CANADA	$ 1,217,728.92	YELLOW TRUCK EXCAVATING	$290,193.38
IPL INC	$ 858,925.95	YUKON MOUNTAIN WOODWORKS	$276,150.00
INLAND KENWORTH	$ 667,072.84	CHARLES A. MCLAREN ARCHITECT LTD.	$270,409.59
ARCTIC BACKHOE	$ 588,023.00	VIMAR EQUIPMENT	$250,390.09
AON REED STENHOUSE	$ 528,555.50	LACKOWICZ, SHIER & HOFFMAN	$233,012.59

Sources: City of Whitehorse and the Government of Yukon, Bureau of Statistics

ASSESSMENT AND TAXATION INFORMATION

Years ended December 31 for 2005 to 2009

Tax Rates

	Non-Residential	Residential	Agricultural
2005	1.455%	1.247%	1.163%
2006	1.451%	1.183%	1.003%
2007	1.517%	1.237%	1.048%
2008	1.575%	1.147%	1.048%
2009	1.638%	1.193%	1.090%

Taxable Assessments (000,000)

	Non-Residential	Residential	Agricultural
2005	634.7	756.2	0.6
2006	648.9	852.2	0.7
2007	665.5	879.7	0.7
2008	700.8	1020.4	0.5
2009	715.7	1054.5	0.5

MAJOR PROPERTY TAXPAYERS
2009 TAXATION YEAR

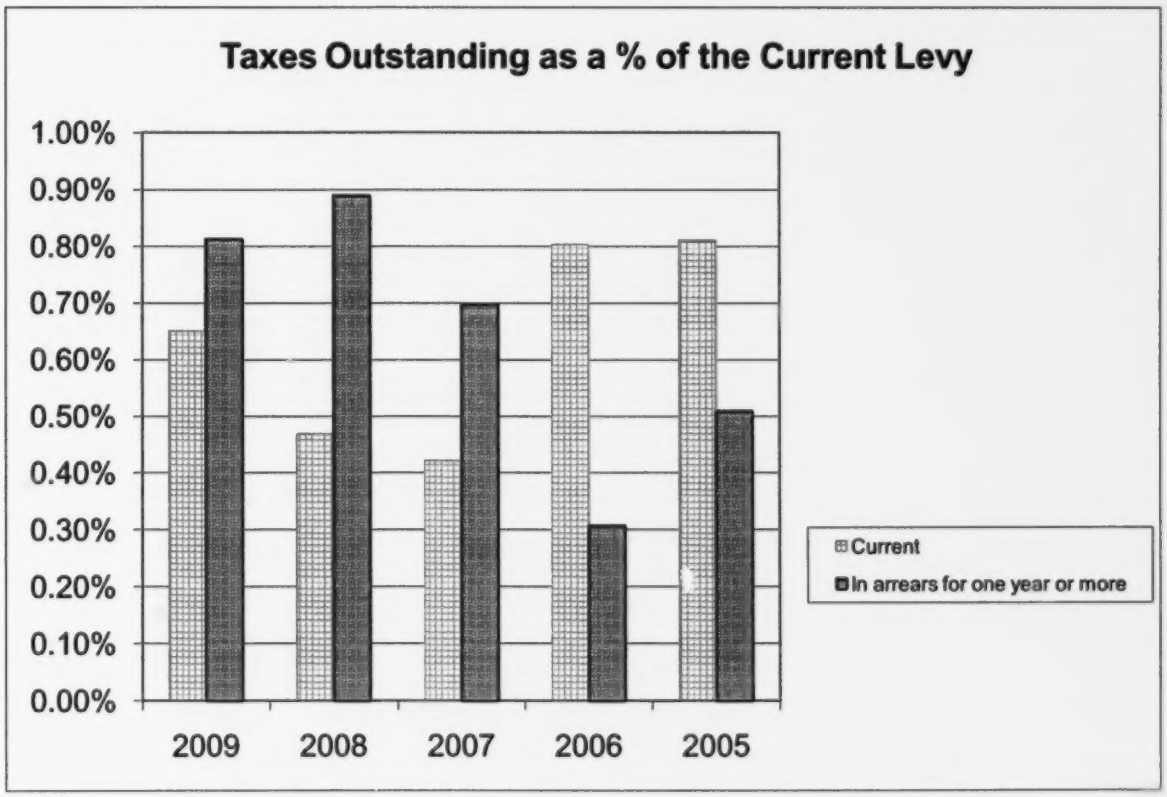
1.	CANADIAN TIRE REAL ESTATE LIMITED	$208,546.23
2.	LOBLAWS INC	$179,478.12
3.	WAL-MART CANADA CORP	$132,329.93
4.	89804 CANADA LIMITED	$130,797.25
5.	WESTMARK HOTELS OF CANADA LTD	$97,596.63
6.	NORTHERN VISION DEVELOPMENT CORPORATION	$78,497.55
7.	QUADRA EQUITIES LTD	$77,557.33
8.	WESTMARK HOTELS OF CANADA LTD	$70,281.50
9.	HOME HARDWARE STORES	$68,821.72
10.	CANADIAN TIRE REAL ESTATE LIMITED	$66,978.31

CITY OF WHITEHORSE

TAX COLLECTION

Years ended December 31 for 2005 to 2009

	2009	2008	2007	2006	2005
CURRENT TAXABLE LEVY	$19,091,347	$17,726,660	$16,343,842	$15,153,034	$13,968,076
TAXES RECEIVABLE					
Current	$124,141	$83,071	$68,961	$121,694	$113,260
In arrears for one year or more	$155,200	$157,700	$113,918	$46,461	$71,094
	$279,341	$240,771	$182,879	$168,155	$184,354
TAXES OUTSTANDING AS A % OF CURRENT TAXABLE LEVY					
Current	0.65%	0.47%	0.42%	0.80%	0.81%
In arrears for one year or more	0.81%	0.89%	0.70%	0.31%	0.51%



CITY OF WHITEHORSE

5 YEAR COMPARATIVE CONSOLIDATED REVENUE BY SOURCE

Years ended December 31 for 2005 to 2009

	2009	2008	2007	2006	2005
Taxes and payments in lieu of taxes	24,645,547	23,119,023	21,397,310	$ 20,006,403	$ 19,353,947
Government grants	33,940,796	9,872,128	7,411,394	14,328,598	16,692,698
Sales of goods and services	11,377,280	9,932,743	9,321,511	9,026,316	7,927,755
Licenses, permits, penalties and fines	2,532,283	1,575,036	1,509,502	1,479,857	1,335,159
Investment income	190,590	692,005	373,750	828,711	589,945
Developers Contributions	227,900	257,012	779,213	1,250,725	599,813
Other revenues	2,547,401	2,012,750	323,602	245,948	1,521,675
TOTAL REVENUE	$75,461,797	$47,460,697	$41,116,282	$47,166,558	$48,020,992

2008 and 2009 numbers have been restated to match current Public Sector Accounting Board standards.

CITY OF WHITEHORSE

5 YEAR COMPARATIVE CONSOLIDATED EXPENDITURE BY OBJECT**

Years ended December 31 for 2005 to 2009

	2009	2008	2007	2006	2005
EXPENDITURE					
Saleries & Benefits	$23,788,117	$22,159,451	$20,611,001	$18,255,314	$16,787,356
Goods & Services	12,136,786	10,661,201	10,995,023	11,842,734	10,571,361
Community Grants	869,878	798,429	811,825	940,453	1,074,202
Debenture Interest	192,889	211,375	242,993	298,184	360,576
Capital Maintenance, Acquisitions & Other Expenditures	1,996,310	997,724	13,597,481	14,570,103	18,767,486
Amortization	9775654	9,329,656			
TOTAL EXPENDITURE BY OBJECT	$48,759,634	$44,157,835	$46,258,323	$45,906,788	$47,560,981

** The term "object" refers to expenditure by nature or type

2008 and 2009 numbers have been restated to match current Public Sector Accounting Board standards.

CITY OF WHITEHORSE

5 YEAR COMPARATIVE OPERATING REVENUE AND EXPENDITURE BY DEPARTMENT

Years ended December 31 for 2005 to 2009

	2009	2008	2007	2006	2005
Operating Revenue					
Total Operating Revenue	$49,853,334	$45,714,695	$43,207,235	$41,680,643	$40,301,834
Operating Expenditure					
City Manager	278,148	179,821	178,083	150,789	109,280
Administrative Services	289,772	271,563	243,784	195,073	167,429
Bylaw Services	1,310,771	1,052,364	1,135,880	1,136,286	1,106,048
Council Services	689,086	582,000	627,698	624,499	522,397
Engineering & Environment	1,030,435	884,870	794,867	757,826	776,815
Financial Services	9,218,169	7,957,800	6,658,944	7,780,638	8,289,747
Fire	2,765,507	2,964,929	2,929,772	2,832,069	2,729,966
Human Resources	826,893	758,201	678,786	710,087	555,276
Information Systems	1,139,495	1,062,887	885,777	787,758	780,919
Maintenance & Safety	4,864,594	4,764,976	4,686,670	4,395,173	3,881,360
Safety & Emergency Services	199,863	176,813	160,823	197,007	155,131
Operations	349,477	274,493	234,642	174,998	189,542
Parks & Recreation	8,971,187	8,480,104	8,014,294	7,300,059	6,428,477
Planning & Development	2,158,780	1,735,514	1,658,726	1,556,633	1,644,535
Public Works	13,013,105	11,893,677	11,633,685	10,540,943	10,536,018
Transit Department	2,312,675	2,305,028	2,183,869	2,030,042	1,930,434
Tourism & Economic Development	414,594	348,009	450,958	465,610	410,247
Total Expenses	**49,832,551**	**45,693,049**	**43,157,258**	**41,635,490**	**40,213,621**
OPERATING SURPLUS	$20,783	$21,646	$49,977	$45,153	$88,213

Notes: All capital acquisitions have been eliminated for comparative purposes.

In 2009 new Public Sector Accounting Board standards were introduced. The numbers above have been restated for statistical comparative purposes only to match accounting rules in place prior to 2009.

CITY OF WHITEHORSE

5 YEAR COMPARATIVE CAPITAL EXPENDITURES

Years ended December 31 for 2005 to 2009

	2009	2008	2007	2006	2005
Expenditure Components:					
Public Works	$10,414,436	$4,363,363	$2,258,548	$6,579,380	$3,920,717
Public Utilities	7,000,794	2,565,410	3,194,496	1,748,945	695,659
Building Projects	3,826,047	638,125	1,387,527	1,844,084	12,332,237
Vehicles and Equipment	4,979,110	3,386,123	2,214,929	2,955,071	2,525,842
Administrative Studies	542,435	1,026,956	607,726	297,580	217,848
Environment	0	0	35,280	0	0
Property/Park Development	466,916	1,258,556	362,228	1,314,726	478,412
	$27,229,739	$13,238,533	$10,060,734	$14,739,786	$20,170,715
Sources of Funding					
Government of Canada Grants	$14,357,687	$4,096,805	$2,245,214	$5,324,904	$7,729,699
Government of Yukon Grants	446,119	746,599	61,838	60,193	6,647,211
Transfers from Reserves					
Area Development Scheme	0	26,277	60,514	0	50,553
Building Replacement	10,000	2,826	13,645	5,840	0
Capital Reserve	3,158,895	2,983,429	2,709,714	2,244,079	0
Community Complex	0	0	0	0	250,000
Computer Equipment	74,566	299,022	17,811		62,848
Development Cost Charges	1,027,975	276,321	431,219	31,859	377,500
Environmental Protection	82,884	63,327	66,727	47,335	87,603
Equipment	853,752	595,806	1,098,689	252,081	1,474,855
General Fund	1,679,785	1,548,354	1,058,994	1,105,120	781,932
Land Bank	1,224,551	1,314,041	656,917	93	186,342
Parking Development	82,586	132,767	60,885	118,589	47,609
Recreation Facilities	35,835	60,533	0	0	1,575,000
Transit Equipment	8,240	368,037	0	1,793,560	0
Water and Sewer Replacement	1,366,862	709,790	1,171,323	1,429,747	404,234
Waterfront Development	0	0	0	0	226,706
Total Transfers from Reserves	$9,605,932	$8,380,530	$7,346,438	$7,028,303	$5,525,181
Debentures	1,120,000				
Loans	1,700,000				
Other Contributions		14,600	407,244	2,326,386	268,624
Total Funding	$27,229,739	$13,238,533	$10,060,734	$ 14,739,786	$20,170,715

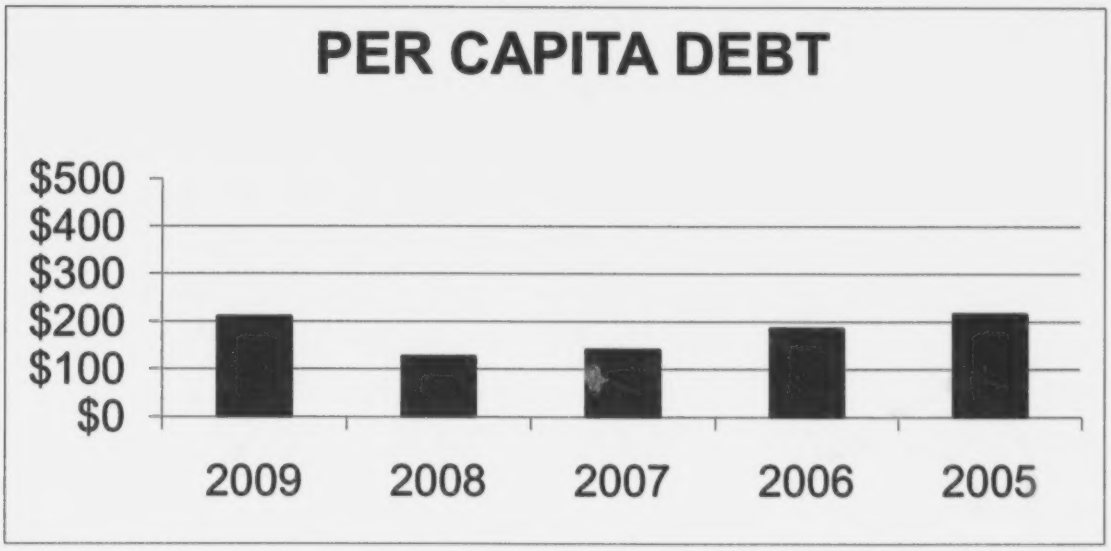
CITY OF WHITEHORSE

5 YEAR COMPARATIVE ANALYSIS OF DEBT

Years ended December 31 for 2005 to 2009

	2009	2008	2007	2006	2005
Total Assessed Value	$1,770,924,353	$1,721,937,191	$1,546,656,130	$1,501,898,650	$1,391,551,820
**Allowable Debt Limit	$53,127,731	$51,658,116	$46,399,684	$45,056,960	$41,746,555
Total Debt Outstanding					
-Beginning of Year	$3,203,205	$3,445,447	$4,106,606	$4,881,847	$5,717,105
Add:					
Borrowed Funds	2,820,000	374,546	0	0	0
Less:					
Principal Repayments	(617,200)	(616,789)	(661,159)	(775,241)	(835,258)
Detailed Total Debt Outstanding					
-End of Year					
General Municipal	$4,828,034	$2,451,527	$2,509,153	$2,989,442	$3,503,934
Water and Sewer	$577,971	$751,678	$936,294	$1,117,165	$1,377,913
	$5,406,005	$3,203,205	$3,445,447	$4,106,607	$4,881,847
Gross Debt Servicing Costs	$819,886	$909,232	$1,078,978	$1,195,834	$1,590,127

***The total principal amount of debt that a municipality may owe at any time shall not exceed three percent of the current assessed value of all real property within the municipality that is subject to property taxes or payments in lieu of taxes, as per the Municipal Act, R.S.Y. 2002, c. 154.*



CITY OF WHITEHORSE

5 YEAR COMPARATIVE RESERVES ANALYSIS

Years ended December 31 for 2005 to 2009

	2009	2008	2007	2006	2005
Area Development Scheme	$ 13,494	$ 13,494	$ 39,771	$ 39,771	$ 39,771
Building Replacement	1,143,534	992,879	995,705	1,027,049	1,132,889
Capital	2,819,700	2,963,167	3,584,951	5,084,263	4,774,039
Cash In Lieu of Municipal	404,173	235,763	230,758	142,570	113,890
Cemetery Perpetual Care	97,221	87,526	80,166	71,496	64,283
Computer Equipment	55,959	57,558	288,341	246,752	188,252
Contingency	871,956	367,397	252,631	588,440	573,700
Development Cost Charges	1,779,759	2,376,236	2,643,330	2,448,488	1,886,806
DCC: Rec Facility Replacement	545,499	437,083			
Environmental Protection	44,309	140,560	165,813	122,487	89,165
Equipment	(26,331)	515,736	627,163	1,254,355	665,295
Gas Tax Reserve	241,181	215,826	495,417	918,750	-
General Fund	414,335	871,243	1,053,859	1,347,831	1,607,668
Land Bank	(61,242)	411,566	1,051,828	1,745,004	1,745,097
Landfill Closure				-	81,861
Parking Development	1,318,318	1,064,628	1,030,285	986,471	995,125
Recreation Facilities	722,679	618,707	473,707	156,547	11,547
Recreation Grant				1,071	12,941
Sister Cities	3,000	3,000	5,000	5,000	5,000
Snow and Ice Control	5,301	5,301	5,301	70,301	70,301
Tire Disposal	51,229	47,325	44,285	41,159	39,689
Transit Equipment	762,112	466,990	567,185	316,221	706,967
Water and Sewer Replacement	3,070,653	3,683,800	4,038,551	4,198,293	4,625,271
TOTAL RESERVES	**$14,276,834**	**$ 15,575,785**	**$17,674,048**	**$20,812,319**	**$ 19,429,557**

2009 Grants

Approved by Council under Bylaw 09-01

Arts/Cultural Facilities Grant	**52,000.00**
• Guild Society	12,000.00
• MacBride Museum	12,000.00
• Old Log Church Museum	4,000.00
• Yukon Arts Centre	12,000.00
• Yukon Transportation Museum	12,000.00
Environmental Fund Grant	**8,203.00**
• College Drive Tenant's Association	1,228.00
• Yukon Conservation Society	5,225.00
• Think Green	1,750.00
Facility/Park Enhancement Grant	**58,000.00**
• Great Northern Ski Society	30,000.00
• Whitehorse Cross Country Ski Club	13,000.00
• Whitehorse Curling Club	15,000.00
Festivals and Special Events Grant	**66,945.90**
• Royal Canadian Legion Branch 254	6,200.00
• Yukon Educational Theatre	7,621.30
• Yukon International Storytelling Festival	4,000.00
• The Longest Night Society	500.00
• Association Franco-Yukonnaise	5,015.00
• Nakai Theatre Ensemble	4,000.00
• Yukon Quest International	15,642.50
• Yukon Sourdough Rendezvous	23,967.10
Heritage Fund Grant	**13,135.50**
• Miles Canyon Historic Railway Society	13,135.50
Miscellaneous Grants	**9,380.47**
• Food for Fines Project 2008	1,980.00
• Habitat for Humanity	7,400.47

Recreation Grants – Spring Granting Session	**56,670.17**
• Autism Yukon	2,500.00
• Boreal Adventure Running Association	500.00
• Boys and Girls Club of Whitehorse	4,500.00
• Breakdancing Yukon Society	4,000.00
• Bringing Youth Towards Equality (B.Y.T.E.)	2,500.00
• Canadian Ski Patrol – Yukon Zone	7,000.00
• Chickadees' Playschool	2,000.00
• Community Choir of Whitehorse Society	5,000.00
• Freedom Trails Therapeutic Riding Association	2,500.00
• Nlaye Ndasadaye Day Care	500.17
• Northern Lights School of Dance	4,500.00
• Northern Nova Synchro	1,200.00
• Special Olympics Yukon	3,000.00
• Squash Yukon	500.00
• Victoria Faulkner Women's Centre	2,500.00
• Whitehorse Poetry Collective	2,000.00
• Yukon-Alaska Council of Toastmasters	970.00
• Yukon Art Society	4,000.00
• Yukon Association for Community Living	2,500.00
• Yukon Horse and Rider Association	1,500.00
• Yukon Kennel Club	1,500.00
• Yukon Soccer Association	1,500.00
Recreation Grants – Fall Granting Session	**39,829.00**
• Akido Yukon	4,000.00
• Arctic Edge Skating Club	10,000.00
• Interclub Skating Committee	1,850.00
• Learning Disability Association	5,439.00
• Many Rivers Counselling and Support Services	1,500.00
• Romp and Run	350.00
• Whitehorse Concerts	2,000.00
• Whitehorse Minor Hockey Association	1,000.00
• Whitehorse Rapids Speed Skating Club	3,500.00
• Yukon Aboriginal Sport Circle	2,500.00
• Yukon Curling Association	1,250.00
• Yukon Music Camp Society	6,440.00
2009 UMBRELLA GRANT TOTAL	**304,164.04**

2009 Property Taxes and Other Municipal Charges Grants
Approved by Council under Bylaw 09-25

Organization	Tax & LIC	Utilities	Total
Biathlon Yukon	1,973.46		
Crime Prevention	850.85		
Guild Hall	7,288.94		
Humane Society	4,759.21		
Log Church Diocese of Yukon	1,166.40		
MacBride Museum	23,573.28		
Softball Yukon	7,345.90	10,000.00	
Whitehorse Rifle & Pistol Club	4,218.83		
Yukon Historical & Museums Assoc.	1,977.24		
Yukon Horsemans Association	1,031.12		
Yukon Transportation Museum	20,363.45		
Yukon Transportation Museum	100.00		
D.U.G.S. (Downtown Urban Gardeners)		350.00	
	74,648.68	**10,350.00**	**84,998.68**

2009 Community Service Grants

Organization	TAX & LIC	Total
Blood Ties Four Directions	1,291.89	
Bringing Youth Towards Equality	1,233.68	
Challenge Community Vocational Alternatives	4,160.44	
Fetal Alcohol Syndrome Society of Yukon	833.84	
Golden Age Society	3,803.60	
Kaushee's Place Housing Society	5,902.19	
Learning Disabilities Association of Yukon	1,613.14	
Maryhouse	2,152.29	
Salvation Army	1,907.61	
Salvation Army	3,725.06	
Salvation Army (new building)	7,498.85	
Skookum Jim Friendship Centre	4,026.29	
Teegatha 'Oh Zheh Society	3,333.33	
Victoria Faulkner Women's Centre	1,682.25	
Yukon Association for Community Living	978.41	
Many Rivers Counseling & Support Services	4,562.78	
Hospice Yukon Society	1,915.15	
Yukon Learn	3,590.54	
Whitehorse Aboriginal Women's Circle	244.14	
Boys & Girls Club of Whitehorse	3,753.15	
Community Service Grants	**58,208.61**	
Total 2009 Grants		**143,207.29**